- Advantager and Diradvantager of Direct & Indirect Taxes
- Drussian of various examples of Direct & Indirect Taxes.
- Which Taxation System is Better?

Allocative Effect

Administrative

Distoributive

Effect

Direct Taxon better

than Indired Taxes

Indirect Taxes better than Direct Taxes

Direct Taxes better than Indirect taxes

Features of Indian Tax System

- Fisal federalism federalist structure of tax distribution b/w state and central govt.
- Biased towards tax revenue.
- Indian Tax System dominated by Indirect Taxes
 - Multiplicity of shares imposition, collection, and distribution of taxes between Centre-State.
 - Indian Tax Structure & regrenive à nature due to predominance of indirect taxer.

- As tax revenue is increasing, tax-copp ratio is also increasing.